

ALLAN G. BORTEL, CFA
2 Ned's Way
Tiburon, CA 94920

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September 28, 2011

Judge James M. Peck
US Bankruptcy Court for the
Southern District of New York
One Bowling Green
New York, NY 10004-1408

Dear Judge Peck:

I have been retired for a number of years and I am 71 years old. From 1975 to 1990 I worked for Lehman Brothers Research Department and its predecessors. In the 1980s I participated in a deferred compensation plan or SEP, as I believe it was called.

A number of months after Lehman declared bankruptcy in 2008, I was sent forms to claim compensation from this plan which was due 50% in 2009 and 50% in 2010. The amount I claimed was \$55,816.46.

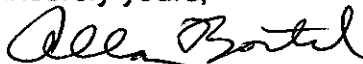
I am only now told by Weil, Gotshal, that I filed with the "wrong" Lehman, that the "Holdings" claim should have been filed with "Brothers". I do not understand why I was not told in 2009, when I filed, that a claim of this type was sent to the wrong party. I assumed that Brothers was a subsidiary of Holdings because the form said that subsidiaries were included.

Couldn't this error in filing have been communicated to me at the time? Couldn't Weil Gotshal have sent the filing to the right place if it involved Lehman Brothers?

Because you are the judge for both bankruptcies, as I understand it, wouldn't it be possible to transfer this claim to the correct party, Lehman Brothers?

I am writing to you because I do not have counsel and I do not know where to turn, given that certain deadlines have passed. If you have any suggestions I would really appreciate your help on this claim. Information about the claim is enclosed.

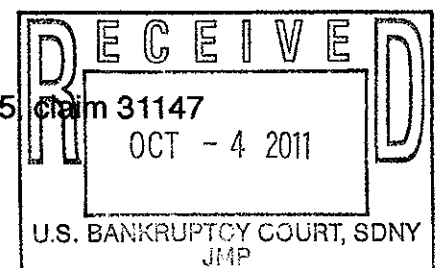
Sincerely yours,



Allan G. Bortel, CFA

cc: Erika Del Nido, Weil Gotshal & Manges LLP--case 08-13555 claim 31147
Hughes Hubbard & Reed

enclosure



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

**LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.**

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

*Judge Peck
Southern
Dist. of
NY
Bankruptcy
Court

affiliates?
SIPC?*

LBH OMN1173 08-19-2011 (MERGE2,TXNUM2) 4000078157 BAR(23) MAIL ID *** 000050941669 *** BSIUSE: 288

BORTEL, ALLAN
2 NEDS WAY
BEL TIBURON, CA 94920-1580

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-THIRD
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY EMPLOYEE CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED		
Creditor Name and Address: BORTEL, ALLAN 2 NEDS WAY BEL TIBURON, CA 94920-1580	Claim Number:	31147
	Date Filed:	9/22/2009
	Debtor:	08-13555
	Classification and Amount:	UNSECURED: \$ 55,816.46

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court disallow and expunge your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED on the ground that it was filed against the Debtors asserting claims for deferred compensation that are not liabilities of the Debtors. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance and expungement of your claim listed above under CLAIM TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. prevailing Eastern Time on September 20, 2011 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.